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Dated: March 13, 2007 Signature:

Docket No.: TOW-068

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Naoyuki Enjoji et al,

Application No.: 10/800,168

Confirmation No.: 9057

Filed: March 12, 2004

Art Unit: 1745

For: FUEL CELL SYSTEM

Examiner: E. Wang

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action mailed November 13, 2006 (Paper No. 20061102), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Amendments to the Specification begin on page 7 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on page 8 of this paper.

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